

### REMARKS

The above amendments to the above-captioned application along with the following remarks are being submitted as a full and complete response to the Office Action dated December 14, 2005. In view of the above amendments and the following remarks, the Examiner is respectfully requested to give due reconsideration to this application, to indicate the allowability of the claims, and to pass this case to issue.

Applicants respectfully thank the Examiner for his consideration in having telephone conferences with Applicants' undersigned representative on December 12, 2005 and January 10, 2006. During those conferences, amendments to claims 1, 13 and 14 were discussed, wherein such amendments which the Examiner had kindly proposed were considered to place the claims in condition for allowance

### Status of the Claims

As outlined above, claims 1-15 are pending in this application, wherein claims 1, 13 and 14 are being amended to more particularly point out and distinctly claim the subject invention. It is submitted that no new matter is being introduced into this application through the submission of this response.

### Prior Art Rejections

The Examiner rejected claims 1, 3 and 13-15 under 35 USC § 102(b) as being anticipated by the admitted prior art shown in Figure 2 of the application.

The present invention as now recited in claim 1 is directed to a magnetic head comprising a perpendicular recording head, wherein the perpendicular recording head comprises a main pole having an air-bearing surface, and a first yoke connected to the main pole a volume of the first yoke is larger than a volume of the main pole; and the main pole has four sides including a trailing side, a leading side, a first side substantially parallel to the tracking direction, and a second side substantially parallel to the tracking direction, the leading side, the first side and the second side have faces tapering to the air-bearing surface of the main pole, whereas the trailing side does not include a tapering face.

The present invention as recited in claim 13 is directed to a magnetic disk drive comprising: at least a magnetic perpendicular recording medium having a soft magnetic backing layer and a recording layer on a substrate, and a perpendicular recording head that

incorporates a structure as recited in claim 1, and specifically whereas the trailing side does not include a tapering face.

The present invention as recited in claim 14 is directed to a method of manufacturing a magnetic head having a perpendicular recording head that incorporates the structure recited in claim 1, and specifically whereas the trailing side does not include a tapering face.

In view of the above-outlined amendments and in light of the telephone conferences with the Examiner, Applicants will submit that claims 1, 13 and 14 as amended are now in condition for allowance.

#### Allowable Subject Matter

Claims 2 and 4 -12 were only objected to for being dependent on a rejected base claim, but would be allowed if rewritten to include all the limitations of the base claim and any intervening claims. As claims 1, 13 and 14 are being amended to overcome the prior art of record, it is submitted that all the claims currently pending are allowable.

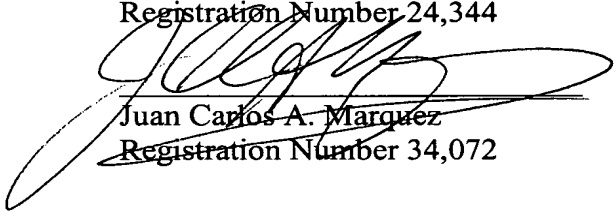
#### Conclusion

In view of all the above, Applicant respectfully submits that certain clear and distinct differences as discussed exist between the present invention as now claimed and the prior art references upon which the rejections in the Office Action rely. These differences are more than sufficient that the present invention as now claimed would not have been anticipated nor rendered obvious given the prior art. Rather, the present invention as a whole is distinguishable, and thereby allowable over the prior art.

Favorable reconsideration of this application as amended is respectfully solicited. Should there be any outstanding issues requiring discussion that would further the prosecution and allowance of the above-captioned application, the Examiner is invited to contact the Applicant's undersigned representative at the address and phone number indicated below.

Respectfully submitted,

\_\_\_\_\_  
Stanley P. Fisher  
Registration Number 24,344

  
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Juan Carlos A. Marquez  
Registration Number 34,072

**REED SMITH LLP**  
3110 Fairview Park Drive  
Suite 1400  
Falls Church, Virginia 22042  
(703) 641-4200

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